

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PAGAN ANTONIO & PAGAN BAILLIA

PAGAN ANTONIO & PAGAN BAILLIA PO Box 5173 Vancouver, WA 98668

ACCOUNT NUMBER: 108488-178

PROPERTY LOCATION: 12507 NE 76th St

Vancouver, WA 98682

PETITION: 86

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Land	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
	\$	160,300		\$	160,300
Improvements	\$	164,696		\$	164,696
Personal property					
ASSESSED VALUE	\$	324,996	BOE VALUE	\$	324,996

Date of hearing: October 21, 2021

Recording ID# **PAGAN**

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Antonio Pagan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,232 square feet, built in 1964 and is of fair construction quality located on 0.19 acres.

The appellant stated that the home needs a new roof and there are sink holes making the property unlevel. Road work adjacent to the lot has caused flooding issues on the property. The ceiling heat is not working in parts of the house.

The appellant requested a value of \$282,995.

The appellant provided insufficient evidence to overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$324,996 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. Wenn

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EDWINSON MICHAEL D & EDWINSON MORGAN

U CO-TRUSTEES

EDWINSON MICHAEL D & EDWINSON MORGAN U CO-TRUSTEES 714 W 16th St

Vancouver, WA 98660

ACCOUNT NUMBER: 55590-000

PROPERTY LOCATION: 714 W 16th St

Vancouver, WA 98660

PETITION: 90

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	180,000		\$	180,000
Improvements	\$	248,730		\$	215,453
Personal property					
ASSESSED VALUE	\$	428,730	BOE VALUE	\$	395,453

Date of hearing: October 21, 2021

Recording ID# **EDWINSON**

By remote WebEx video conference and/or teleconference Hearing Location:

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Michael Edwinson

Morgan Edwinson (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,388 square feet, built in 1905 and is of average construction quality located on 0.09 acres.

The appellant stated that the property was purchased four years ago at full value. Some improvements have been made since then out of necessity of function. The electrical panel was improved, some of the utility lines to the house were improved, and storage was increased. Of the comparables that have basements one has a finished basement and another is partially finished. The subject does not have a basement. The appellant submitted three comparable sales [#44140-000 sold for \$350,000 in March 2020; #54880-000 sold for \$350,000 in November 2020; and #55925-000 sold for \$350,000 in September 2020].

The appellant requested a value of \$395,453.

The appellant's comparable sales supported by the trended value from the prior year supports the requested value of \$395,453.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$395,453 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Wane

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GEORGESCU RICHARD & GEORGESCU JULIA

GEORGESCU RICHARD & GEORGESCU JULIA 16802 NE 152nd Ave Brush Prairie, WA 98606

ACCOUNT NUMBER: 194996-000

PROPERTY LOCATION: 16802 NE 152nd Ave

Brush Prairie, WA 98606

PETITION: 91

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Land	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
	\$	279,310		\$	279,310
Improvements	\$	644,305		\$	644,305
Personal property					
ASSESSED VALUE	\$	923,615	BOE VALUE	\$	923,615

Date of hearing: October 21, 2021

Recording ID# **GEORGESCU**

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,159 square feet, built in 2003 and is of good plus construction quality located on 3 acres.

The appellant submitted two comparable sales [#119204-012 sold for \$425,000 in June 2020 and #119204-006 sold for \$605,000 in March 2021]. There was no detailed comparison of characteristics with the subject property.

The appellant requested a value of \$800,000.

The appellant's comparable sales did not include a comparison of characteristics between the comparables and those of the subject property.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$923,615 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

Daniel C. Wenn

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SAKAI JACIE RACHELE

SAKAI JACIE RACHELE 7307 NE 67th St Vancouver, WA 98662

ACCOUNT NUMBER: 986044-946

PROPERTY LOCATION: 7307 NE 67th St

Vancouver, WA 98662

PETITION: 92

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Land	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
	\$	120,000		\$	120,000
Improvements	\$	192,500		\$	212,500
Personal property					
ASSESSED VALUE	\$	312,500	BOE VALUE	\$	312,500

Date of hearing: October 21, 2021

Recording ID# **SAKAI**

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,088 square feet, built in 2018 and is of average construction quality located on 0.06 acres.

The appellant submitted three comparable sales. Comparable #2 [#986036-601 sold for \$321,000 in February 2019], but comparables #1 and #3 were older, inhibiting their relevance.

The appellant requested a value of \$312,500.

The Assessor submitted a 2021 property information card and a cover letter recommending the assessed value be reduced to \$312,500. The appellant agreed with the appraiser's findings.

The evidence provided supports a value of \$312,500.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the evidence provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The certified value of the subject property is sustained at \$312,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

Daniel C. Wenn

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WOODRICH KENNETH B & WOODRICH NICOLE L

WOODRICH KENNETH B & WOODRICH NICOLE L 3205 F St

Vancouver, WA 98663

ACCOUNT NUMBER: 13115-000

PROPERTY LOCATION: 3205 F St

Vancouver, WA 98663

PETITION: 94

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	194,997		\$	194,997
Improvements	\$	792,753		\$	630,003
Personal property					
ASSESSED VALUE	\$	987,750	BOE VALUE	\$	825,000

Date of hearing: October 21, 2021

Recording ID# WOODRICH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kenneth Woodrich

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,622 square feet, built in 1946 and is of good construction quality located on 0.23 acres. The property includes a detached garage measuring 380 square feet.

The appellant stated that the sales of other homes in the neighborhood show that the subject value is too high. The closest comparable to the subject assessment is 508 E 28th, which is still under \$800,000. The appellant's evidence included an appraisal performed by Michael W. Martin of Amrock, Inc. indicating a value of \$780,000 as of March 2020. The appellant submitted three comparable sales [#13060-000 sold for \$799,999 in March 2021; #16550-000 sold for \$795,000 in April 2021; and #17800-000 sold for \$545,000 in March 2020].

The appellant requested a value of \$825,000.

The appellant's independent appraisal and comparable sales support the requested value of \$825,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$825,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

Vaniel C. Wane

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